

EXHIBIT 1

INTRODUCTION

Respondent Carole Migden was a successful candidate for the 3rd State Senate District in the March 2, 2004, Primary Election and the November 2, 2004, General Election. Respondent Friends of Carole Migden (“Committee”) is Respondent Migden’s controlled committee. At all times relevant to this matter, Respondent Roger Sanders served as the treasurer for Respondent Committee. Prior to her election to the State Senate, Respondent Migden was elected to the State Board of Equalization in 2002.

The current matter arose from a mandatory audit conducted by the Fair Political Practices Commission (“FPPC”). Under the Political Reform Act (the “Act”),¹ the FPPC is required to conduct audits of candidates for State Board of Equalization and their controlled committees if specified monetary thresholds have been met. (Sections 90001, subdivisions (b), (e); 90006.)

The audit revealed that Respondents violated the Act’s requirements for: (1) filing pre-election campaign statements, (2) filing an “odd-year” campaign report, (3) filing late contribution reports, and (4) filing specified campaign reports online or electronically (“online campaign reports”).

For the purposes of this stipulation, Respondents’ violations of the Act are stated as follows:

COUNT 1: Respondents failed to file a pre-election campaign statement for the reporting period October 1, 2002, through October 19, 2002, by the October 24, 2002, due date, in violation of section 84200.5, subdivision (a).

COUNT 2: On December 10, 2003, during the 90-day period before an election, Respondents received 9 contributions of \$1,000 or more, totaling \$19,600, and failed to disclose the contributions within 24 hours of receipt in an online campaign report, in violation of section 85309, subdivision (a).

COUNT 3: On December 15, 2003, during the 90-day period before an election, Respondents received 15 contributions of \$1,000 or more, totaling \$26,200, and failed to disclose the contributions within 24 hours of receipt in an online campaign report, in violation of section 85309, subdivision (a).

¹ The Political Reform Act is contained in Government Code sections 81000 through 91014. All statutory references are to the Government Code, unless otherwise indicated. The regulations of the Fair Political Practices Commission are contained in sections 18109 through 18997 of title 2 of the California Code of Regulations. All regulatory references are to title 2, division 6 of the California Code of Regulations, unless otherwise indicated.

- COUNT 4: On December 30, 2003, during the 90-day period before an election, Respondents received 10 contributions of \$1,000 or more, totaling \$16,400, and failed to disclose the contributions within 24 hours of receipt in an online campaign report, in violation of section 85309, subdivision (a).
- COUNT 5: On December 31, 2003, during the 90-day period before an election, Respondents received 2 contributions of \$1,000 or more, totaling \$6,400, and failed to disclose the contributions within 24 hours of receipt in an online campaign report, in violation of section 85309, subdivision (a).
- COUNT 6: Respondents failed to file an “odd-year” campaign report for the reporting period October 1, 2003, through December 31, 2003, by the January 12, 2004, due date, in violation of sections 84200.3, subdivision (a)(1) and 84200.4, subdivision (b).
- COUNT 7: Respondents failed to file a pre-election campaign statement for the reporting period January 1, 2004, through January 17, 2004, by the January 22, 2004, due date, in violation of section 84200.5, subdivision (a).
- COUNT 8: On January 28, 2004, during the 90-day period before an election, Respondents received a contribution of \$1,000 or more, in the amount of \$1,000, and failed to disclose it within 24 hours of receipt in an online campaign report, in violation of section 85309, subdivision (a).
- COUNT 9: On February 3, 2004, during the 90-day period before an election, Respondents received 3 contributions of \$1,000 or more, totaling \$6,200, and failed to disclose the contributions within 24 hours of receipt in an online campaign report, in violation of section 85309, subdivision (a).
- COUNT 10: On February 7, 2004, during the 90-day period before an election, Respondents received 4 contributions of \$1,000 or more, totaling \$5,000, and failed to disclose the contributions within 24 hours of receipt in an online campaign report, in violation of section 85309, subdivision (a).
- COUNT 11: On February 11, 2004, during the 90-day period before an election, Respondents received a contribution of \$1,000 or more, in the amount of \$2,000, and failed to disclose it within 24 hours of receipt in an online campaign report, in violation of section 85309, subdivision (a).
- COUNT 12: On February 14, 2004, during the 90-day period before an election, Respondents received 24 contributions of \$1,000 or more, totaling \$27,700, and failed to disclose the contributions within 24 hours of receipt in an online campaign report, in violation of section 85309, subdivision (a).

- COUNT 13: Respondents failed to file a pre-election campaign statement for the reporting period January 18, 2004, through February 14, 2004, by the February 19, 2004, due date, in violation of section 84200.5, subdivision (a).
- COUNT 14: On February 22, 2004, during the late contribution reporting period, Respondents received 6 contributions of \$1,000 or more, totaling \$17,300, and failed to disclose the contributions within 24 hours of receipt in a late contribution report, in violation of Section 84203, subdivisions (a) and (b).
- COUNT 15: On February 23, 2004, during the late contribution reporting period, Respondents received a contribution of \$1,000 or more, in the amount of \$3,200, and failed to disclose it within 24 hours of receipt in a late contribution report, in violation of Section 84203, subdivisions (a) and (b).
- COUNT 16: On February 26, 2004, during the late contribution reporting period, Respondents received 4 contributions of \$1,000 or more, totaling \$5,500, and failed to disclose the contributions within 24 hours of receipt in a late contribution report, in violation of Section 84203, subdivisions (a) and (b).
- COUNT 17: On May 5, 2004, outside the 90-day period before an election, Respondents received a contribution of \$5,000 or more, in the amount of \$6,400, and failed to disclose it within 10 business days of receipt in an online campaign report, in violation of section 85309, subdivision (c).
- COUNT 18: On June 8, 2004, outside the 90-day period before an election, Respondents received a contribution of \$5,000 or more, in the amount of \$6,400, and failed to disclose it within 10 business days of receipt in an online campaign report, in violation of section 85309, subdivision (c).
- COUNT 19: On October 21, 2004, during the late contribution reporting period, Respondents received 9 contributions of \$1,000 or more, totaling \$13,900, and failed to disclose the contributions within 24 hours of receipt in a late contribution report, in violation of Section 84203, subdivisions (a) and (b).
- COUNT 20: On October 29, 2004, during the late contribution reporting period, Respondents received a contribution of \$1,000 or more, in the amount of \$3,000, and failed to disclose it within 24 hours of receipt in a late contribution report, in violation of Section 84203, subdivisions (a) and (b).
- COUNT 21: On November 2, 2004, during the 90-day period before an election, Respondents received a contribution of \$1,000 or more, totaling \$3,200, and failed to disclose it within 24 hours of receipt in an online campaign report, in violation of section 85309, subdivision (a).

SUMMARY OF THE LAW

Duty to File Periodic Campaign Statements & Reports

An express purpose of the Act, as set forth in section 81002, subdivision (a), is to ensure that receipts and expenditures in election campaigns are fully and truthfully disclosed, so that voters may be fully informed, and improper practices may be inhibited. The Act therefore establishes a comprehensive campaign reporting system designed to accomplish this purpose of disclosure.

Section 82013, subdivision (a) defines a “committee” to include any person who receives contributions totaling \$1,000 or more in a calendar year. This type of committee is commonly referred to as a “recipient committee.” Under section 82016, a recipient committee controlled by a candidate is a “controlled committee.”

Pre-election Campaign Statements

Candidates and their controlled committees are required to file two pre-election campaign statements before an election in which the candidate is being voted upon. (Section 84200.5.)

For a candidate for elective state office² being voted on in a statewide direct primary election held in March of an even-numbered year, the first pre-election campaign statement for the reporting period ending 45 days before the election must be filed no later than 40 days before the election, and the second pre-election campaign statement for the reporting period ending 17 days before the election must be filed no later than 12 days before the election. (Sections 84200.5, subd. (a), 84200.8.)

For a candidate for elective state office being voted on in a statewide general election held in November of an even-numbered year, the first pre-election campaign statement for the reporting period ending September 30 must be filed no later than October 5, and the second pre-election campaign statement for the reporting period ending 17 days before the election must be filed no later than 12 days before the election. (Sections 84200.5, subd. (a), 84200.7, subd. (b).)

Odd-Year Campaign Reports in Connection With March Primary Election Held in an Even-Numbered Year

Under current law, section 84200, subdivision (a) requires candidates and their controlled committees to file a second semi-annual campaign statement each year that is due no later than January 31 for the reporting period ending December 31.

Former sections 84200.3 and 84200.4, subdivision (b), however, provided that for candidates and their controlled committees in primary and other elections held in March of an even numbered year, the campaign statement for the reporting period ending on December 31 of the year prior to election must be filed by January 10 of the year of the election. This campaign filing was commonly referred to as an “odd-year” report. Section 84200.3, subdivision (b)

² “Elective State Office” includes a member of the State Board of Equalization and a Member of the Legislature. (Section 82024.)

further provided that a candidate or committee required to file campaign reports pursuant to section 84200.3 was not also required to file a semi-annual campaign statement pursuant to section 84200.

As the period covered by any statement begins on the day after the closing date of the last statement filed (section 82046, subdivision (b)), the reporting period for the odd-year campaign report at issue the current matter began on October 1, 2003. Pursuant to former section 84200.4, subdivision (b), the end of the reporting period was December 31, 2003. The filing deadline for the odd-year report under former section 84200.4, subdivision (b) was January 10, 2004. In 2004, January 10 fell on a Saturday, and the filing deadline was extended to the next business day, January 12, 2004. (Regulation 18116.)

Late Contribution Reports

Under section 84203, subdivisions (a) and (b), when a controlled committee makes or receives a late contribution, the committee must file a late contribution report disclosing the contribution within 24 hours of making or receiving the contribution. Section 82036 defines a “late contribution” as a contribution aggregating \$1,000 or more that is received before an election, but after the closing date of the last pre-election campaign statement that is required to be filed. Under sections 84200.7 and 84200.8, the late contribution reporting period of an election covers the last 16 days before the election.

Duty to File Reports Online

In order to maximize the availability of information regarding campaign disclosure to the public, the Act requires candidates for elective state office to file campaign statements and reports online when contributions or expenditures reach \$50,000 or more. (Sections 84601, 84605.)

Duty to Report Contributions Received During the Election Cycle of \$1,000 or More

During the election cycle, candidates for elective state office who meet the \$50,000 threshold and are therefore required to file online campaign reports under section 84605 must file an online campaign report within 24 hours of receipt of every contribution of \$1,000 or more. (Section 85309, subd. (a).) The “election cycle” is the period of time commencing 90 days before the election and ending on the date of the election. (Section 85204.) The online campaign report must disclose specified information regarding the contribution and is not required to be filed in paper format. (*Ibid.*)

Duty to Report Contributions Received Outside the Election Cycle of \$5,000 or More

A candidate for elective state office who is required to file online campaign reports (as discussed above), is required to file an online campaign report within 10 business days of receipt of every contribution of \$5,000 or more that is received at any other time than during the election cycle. (Section 85309, subd. (c).) The online campaign report must disclose specified information regarding the contribution and is not required to be filed in paper format. (*Ibid.*)

Liability of Committee Treasurers

Under section 81004, subdivision (b), section 84100, and regulation 18427, subdivision (c), it is the duty of a committee's treasurer to ensure that the committee complies with all of the requirements of the Act concerning the receipt and expenditure of funds, and the reporting of such funds. A committee's treasurer may be held jointly and severally liable, along with the committee, for any reporting violations committed by the committee. (Sections 83116.5, 91006.)

SUMMARY OF THE FACTS

Respondent Carole Migden was a successful candidate for the State Senate in the March 2, 2004, Primary Election and the November 2, 2004, General Election. Respondent Migden was also a successful candidate for the Board of Equalization in the March 5, 2002, Primary Election and the November 5, 2002, General Election. From 1996 to 2002, Respondent Migden was a Member of the California State Assembly, having previously served as a member of the San Francisco Board of Supervisors for five years.

The current matter arose from a mandatory audit conducted by the FPPC. The FPPC is required to conduct audits of candidates for Board of Equalization and their controlled committees if specified monetary thresholds have been met. (Sections 90001, subs. (b), (e); 90006.)

In this matter, from 2003 through 2004, when the majority of the violations of the Act occurred, Respondents received contributions of approximately \$600,000 and made expenditures of approximately \$690,000.

COUNTS 1, 6 AND 13

Failure to File Pre-Election Campaign Statements

Because Respondent Migden was a candidate for the State Board of Equalization at the November 5, 2002, election, all of her controlled committees, including Respondent Committee, were required to file a pre-election statement covering the reporting period October 1 through 19, 2002, by October 24, 2002. Respondents failed to file the pre-election statement.

Prior to the March 2, 2004, election, at which Respondent Migden was a candidate for State Senate, Respondents had a duty to file two pre-election campaign statements. The first pre-election campaign statement, covering the reporting period January 1 through January 17, 2004, was due by January 22, 2004. The second pre-election campaign statement, covering the reporting period January 18 through February 14, 2004, was due by the February 19, 2004. Respondents failed to timely file the two pre-election statements.

By failing to file three pre-election campaign statements, as set forth above, Respondents committed three violations of Section 84200.5, subdivision (a).

COUNT 8

Failure to File an Odd-Year Report

Respondents had a duty to file an odd-year report, covering the reporting period October 1 through December 31, 2003, by January 12, 2004. Respondents failed to file the odd-year report.

By failing to file the odd-year report, Respondents committed a violation of former sections 84200.3, subdivision (a)(1) and 84200.4, subdivision (b).

COUNTS 14-16, 19 AND 20
Failure to File Late Contribution Reports

Respondents were required to file late contribution reports disclosing any contribution aggregating \$1,000 or more received during the late reporting period within 24 hours of receipt.

In this matter, the late reporting period for the March 2, 2004, Primary Election was February 15 through March 1, 2004. The late reporting period for the November 2, 2004, General Election was October 17 through November 1, 2004.

Respondents failed to file late contribution reports disclosing 21 late contributions, totaling \$42,900. The unreported contributions are shown in the following table, according to the count to which they correspond.

Count	Date Received	Contributor(s)	Amount
14	2/22/2004	California State Council of Service Employees	\$3,200
		California State Council of Service Employees	\$3,200
		California Teachers Association	\$3,200
		Consumer Attorneys	\$3,200
		Bernard Osher	\$2,500
		Sheet Metal Workers #104	<u>\$2,000</u>
			\$17,300
15	2/23/2004	California Teachers Association	\$3,200
16	2/26/2004	Physicians for the Group Practice of Medicine	\$1,000
		Professional Engineers in California Government	\$1,000
		TIP Educational Fund-Hotel Employees & Restaurant Employees	\$2,500
		Wine Institute	<u>\$1,000</u>
			\$5,500
19	10/21/2004	Advance America	\$1,000
		Ameriquist Mortgage Company	\$3,200
		Blue Shield	\$1,000
		California Optometric	\$1,000
		California Pharmacists	\$2,500
		Consumer Attorneys	\$1,000
			(cont.)
		Diageo	\$1,200
		General Electric Corporate	
		Safeway, Inc.	\$2,000

Count	Date Received	Contributor(s)	Amount
			<u>\$1,000</u>
			\$13,900
20		San Francisco Laborer's Local 261	\$3,000
		TOTAL	\$42,900

By failing to file late contribution reports disclosing late contributions received, as set forth above, Respondents committed five violations of section 84203, subdivisions (a) and (b).

COUNTS 2-5, 7, 9-12, AND 21
Failure to Report Contributions of \$1,000 or More Online

During the 90-day period before the March 2, 2004, Primary Election and the November 2, 2004, General Election Respondents were required to disclose each contribution of \$1,000 or more in an online campaign report filed within 24 hours of receipt.

In this matter, Respondents received 70 contributions of \$1,000 or more during the reporting period, totaling \$113,700, and failed to disclose the contributions within 24 hours of receipt in an online campaign report. The unreported contributions are shown in the following table, according to the count to which they correspond.

Count	Date Received	Contributor(s)	Amount
2	12/10/2003	AFSCME CA	\$1,000
		E&J Gallo Winery	\$1,000
		Matson Navigation Co., Inc.	\$1,000
		Ronald Claveloux	\$3,200
		Diane Wilsey	\$3,200
		NorCal Waste Systems	\$1,000
		Northern CA Carpenters Regional Council	\$3,000
		San Francisco Bar Pilots	\$3,000
		Women's Political Committee	<u>\$3,200</u>
			\$19,600
3	12/15/2003	Awin Management, Inc.	\$2,000
		Delta Wetlands	\$2,000
		First Data Corporation	\$1,000
		Genentech	\$1,000
		HMS Associates	\$1,000
		Gerson Bakar	\$1,000
		Martin Checov	\$3,000
		Warren Hellman	\$3,000
		Cris Arguedas	\$1,000
		Rebecca Westerfield	\$1,000
			(cont.)
		MV Transportation	\$3,200
		Pacific Merchant Shipping Assoc.	\$1,000
		Recreation Political Action Committee	\$1,000

		San Francisco Firefighters UA Local 38	\$2,000 <u>\$3,000</u> \$26,200
4	12/30/2003	CA Correctional Peace Officers CA Independent Public Employees Legislative Council CA Refuse Council CA Teachers Assn. Health Care Workers, SEIU Local 250 PAC Kiangsu Chekiang Assoc. PG&E Safeway, Inc. Sailors Union of the Pacific San Francisco Deputy Sheriffs Assn. Pac	\$3,000 \$1,000 \$1,000 \$1,000 \$3,200 \$1,000 \$3,200 \$1,000 \$1,000 \$1,000 \$16,400
5	12/31/2003	CA State Pipe Trades Council CA State Pipe Trades Council	\$3,200 <u>\$3,200</u> \$6,400
7	1/28/2004	CA Motor Car Dealers	\$1,000
9	2/3/2004	AT&T CA Motor Car Dealers Int'l Association of Plumbing & Mechanical Officials	\$2,000 \$2,200 <u>\$2,000</u> \$6,200
10	2/7/2004	Blue Shield CA State Employees Association San Francisco Laborer's Local 261 Western Manufactured Housing Communities	\$1,000 \$2,000 \$1,000 <u>\$1,000</u> \$5,000
11	2/11/2004	Martin Checov	\$2,000
12	2/14/2004	Agua Cliente Band of Cahuilla Indians Caithness Energy LLC CA Applicant Attorneys Assn. CA Assn. of Health Facilities CA Attorneys Admin. Law Judges & Hearing Officers in State Employment CA Cable Television Assn. CA Professional Firefighters CA State Outdoor Advertising CA Veterinary Medical Assn. Cap-Trust Legislative Committee Classified Employees CSEA Delta Dental Plan Demenno Kerdoon Edvoice Pac	\$1,000 \$1,000 \$1,000 \$1,000 \$2,700 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$2,000 \$1,000 \$1,000 \$1,000

		Genentech	\$1,000
		HMS Associates	\$1,000
		IBEW Local 6	\$2,000
		Local Societies of the CA Optometric Assn. PAC	\$1,000
		Lucky Chances	\$1,000
		Howard Welinsky	\$1,000
		Robert Hertzberg	\$1,000
		Rebecca Westerfield	\$1,000
		PG&E	\$1,000
		San Francisco Firefighters	<u>\$1,000</u>
			\$27,700
21	11/2/2004	Cadiz Operating Account	3,200
		TOTAL	\$113,700

By failing to file online campaign reports disclosing contributions of \$1,000 or more received during the election cycle, as set forth above, Respondents committed ten violations of section 85309, subdivision (a).

COUNTS 17 AND 18 Failure to Report Contributions of \$5,000 or More Online

Respondents were required to disclose each contribution of \$5,000 or more received at a time other than during an election cycle in an online campaign report filed within 10 business days of receipt.

In this matter, Respondents received 2 contributions of \$5,000 or more during the reporting period, totaling \$12,800, and failed to disclose the contributions within 10 days of receipt in an online campaign report. The unreported contributions are shown in the following table, according to the count to which they correspond.

Count	Date Received	Contributor	Amount
17	5/5/2004	SBC CA Employee Political Action Committee	\$6,400
18	6/8/2004	CFT COPE Small Contributor Committee	\$6,400
		TOTAL	\$12,800

By failing to file online campaign reports disclosing contributions of \$5,000 or more received outside the election cycle, as set forth above, Respondents committed two violations of section 85309, subdivision (c).

CONCLUSION

This matter consists of 21 counts, which carry a maximum possible administrative penalty of \$5,000 per violation, for a total of One Hundred Five Thousand Dollars (\$105,000) per violation.

The facts of this case show a pattern of violations that, taken as a whole, resulted in a

general lack of disclosure of Respondents' campaign activities during Respondent Migden's campaign for election to the State Senate. Respondent Migden has a prior enforcement history, having committed eight violations of the late contribution reporting provisions in 2000 while a Member of the Assembly. Additionally, in this matter, the Secretary of State's Office sent numerous reminder letters to Respondents.

Notwithstanding the pervasiveness of the violations, there does not appear to have been any intent by Respondents to deceive the public. The violations are attributable in large part to the reporting duties being handled by individuals other than Respondent Sanders. In mitigation, Enforcement Division Staff met with the new professional treasurer and is informed that procedures are now in place to ensure compliance with the Act.

In this regard, as discussed with more particularity below, the following table sets forth an overview of the stipulated penalty amounts imposed upon Respondents for the violations committed in this case.

Type of Campaign Statement/Report at Issue	Count(s)	Penalty Per Count	No. of Counts	Total
Pre-election Campaign Statements	1, 6 & 13	\$3,500	3	\$10,500
Odd-Year Campaign Report	8	\$3,000	1	\$3,000
Late Contribution Reports	14-16, 19 & 20	\$2,000	5	\$10,000
\$1,000 Online Reports	2-5, 7, 9-12 & 21	\$2,000	10	\$20,000
\$5,000 Online reports	17 & 18	\$1,800	2	\$3,600
TOTALS			21	\$47,100

With regard to the pre-election campaign statements (Counts 1, 6 and 13) the typical stipulated administrative penalty for failing to timely file a pre-election campaign statement has been in the mid-to-high end of the applicable penalty range, depending on the surrounding circumstances. In this matter, a stipulated administrative penalty of \$3,500 for these three violations is appropriate.

With regard to the odd-year campaign report (Count 8), the report was the functional equivalent of a semi-annual campaign statement. The typical stipulated administrative penalty for failing to timely file a semi-annual campaign statement has been in the low-to-mid end of the applicable penalty range, depending on the surrounding circumstances. Thus, in this matter, a stipulated administrative penalty of \$3,000 is appropriate for this violation.

With regard to the late contribution reports (Counts 14-16, 19 and 20) the typical stipulated administrative penalty for failing to file late contribution reports in cases that are resolved outside of the Streamlined Late Contribution Enforcement Program has been 15 to 25 percent of the amount of the undisclosed contribution, depending on the circumstances of the violation. In this matter, the total amount unreported during the 16-day reporting period was \$42,900. Thus, a stipulated administrative penalty of \$2,000 per count is appropriate for these five violations.

With regard to the \$1,000 online reports (Counts 2-5, 7, 9-12, and 21) because there is no prior enforcement matter that addresses this requirement there is no typical stipulated

administrative penalty for failing to file online reports within 24 hours disclosing contributions of \$1,000 or more received during the election cycle. However, this reporting requirement is very similar to the late contribution reporting requirement in that it contemplates contemporaneous reporting of contributions received close in time to the election. In this regard, the applicable reporting period, the 90-day period prior to the election, is longer than the reporting period for late contributions and captures contributions made further from the election date.³ Thus, it is appropriate for stipulated administrative penalties for these violations to be similar, if not slightly less than, typical stipulated penalties for violations of the late contribution reporting requirements, depending in part on how close to the election the contribution is made. In this matter, Respondents failed to report \$113,700 in contributions during the 90-day period. Thus, a stipulated administrative penalty of \$2,000 per count is appropriate for these ten violations.

With regard to the \$5,000 online reports (Counts 17 and 18) because this requirement has only been addressed in one enforcement matter in the context of a state ballot measure committee, there is no typical stipulated administrative penalty for failing to file online reports within 10 days of receiving contributions of \$5,000 or more outside election cycle. This reporting requirement is similar in nature to the late contribution reporting requirements and \$1,000 online reporting requirements discussed above. However, this requirement only captures \$5,000 contributions that are made outside the 90-day period before the election and only requires that reporting be done within 10 days of receipt. Thus, it is appropriate for stipulated administrative penalties for these violations to be less than is typical for violations of the late contribution reporting requirements, depending on the circumstances. In this matter, Respondents failed to report 2 contributions that represented a minor amount of Respondent Committee's activity, in the amount of \$12,600. Thus, a stipulated administrative penalty of \$1,800 per count is appropriate for these two violations.

Accordingly, the facts and circumstances of this case justify a total stipulated administrative penalty of \$47,100.

³ The reporting periods actually overlap, but if a late contribution has been disclosed pursuant to the online filing requirement, the filer is not additionally required to file the late contribution report. (Section 84203, subdivision (e).)